FOR IMMEDIATE RELEASE

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JANUARY 2006 DISCIPLINARY ACTION REPORT

EDITORS: Tennessee Code Annotated, Section 561302(a)(9) requires the Department of Commerce and Insurance to issue a monthly press release containing a disciplinary report which shall list all disciplinary actions taken by each board during the prior month. Below is a list of actions taken during the month of **JANUARY 2006.**

Board of Accountancy

Respondent: Steven Fry, Cordova, TN

Violation: Failure to comply with Peer Review Program

Action: \$1500 Civil Penalty

Respondent: Mulhern's Accounting Service, Inc., Memphis, TN

Violation: Use of the words "accountant" or "accounting" in business name

Action: Consent order with cease and desist

Respondent: Calvin Mackay, Marietta, GA

Violation: Failure to comply with CPE regulations

Action: \$500 Civil Penalty